

BERNALILLO COUNTY ASSESSOR

Property Tax Exemption Department

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Assessor

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CHARITABLE - EDUCATIONAL ORGANIZATION TAX YEAR 2014

Application for Exemption of Property Tax for Non-Governmental Entities

Application Date: ____/____/____

(All outstanding PRIOR year taxes, interest or penalties must be paid prior to submitting this application)

Pursuant to Section 7-38-17 NMSA 1978, exemption of non-governmental entities must be applied for, approved and claimed to be allowed. Once approved, reapplication is not necessary in subsequent tax years so long as use of property, ownership, location, boundary lines and mission of organization remains without change. Complete and submit this application to the Bernalillo County Assessors Office. **The official application submittal period is from January 1, 2014 up to thirty (30) days following annual Notice of Value mailings.** Property will be presumed NOT EXEMPT and taxed accordingly OUTSIDE dates indicated. All new charitable or educational organizations must follow this process for the exemption to be considered for Tax Year 2014.

IMPORTANT INFORMATION ON EXEMPTIONS:

1. It is the USE of the property BY QUALIFYING INCORPORATED NON-PROFIT/CHARITABLE/EDUCATIONAL ORGANIZATIONAL OWNER(S), not the declared objects and purposes of its owners which determines the right to exemption. The charitable or educational purpose of the property must be its PRIMARY use.
2. The IRS 501C () designation for federal income tax exemption has no applicability to applicant organization's claim for property tax exemption in New Mexico. This applies primarily to sales tax and the deductibility of donations on income tax reports etc.

Supporting Documentation:

The following documents will assist us in processing your application. Please check boxes below for documents you are submitting with this application. Complete this application in it's entirety. If necessary, use additional sheets to support your claim for exemption.

- ☐ Ownership: () Real Property: [] Deed [Date: ____/____/____] OR: [] Real Estate Contract [Date: ____/____/____]
() Personal Property: [] Owner Equipment Certification Letter [] RE Leased? (Submit Copy of Lease)
() Manufactured Home: [] MVD Title/Registration [] List Specifications on Page 04 of this application
- ☐ Public Regulation Commission (Formerly State Corporation Commission) Certificate
- ☐ Articles of Incorporation - Constitution and Bylaws
- ☐ IRS 501C () Federal Non-Profit designation issued
- ☐ IRS Form 990 reports for last two recent previous years
- ☐ Financial & Income Statements last two recent previous years
- ☐ Organizational brochure(s) reflecting charitable/educational nature of organization
- ☐ Educational Entities: Educational curriculum applicable to each grade level of instruction
- ☐ Improvements: Surveyors plat map reflecting improvements

ORGANIZATION APPLYING FOR TAX-EXEMPT STATUS:

ORGANIZATION NAME & Street Address:

Contact Person: _____

Title: _____

Tel: Bus: () _____ Fax: () _____ E-mail: _____

Res: () _____ Cell Phone: _____

Name of Property Owner As of 01/01/2014: _____

Do ALL Charitable/Educational activities take place on RE Parcel(s) listed on this application?

Yes [] No [] N/A [] If "No" please explain on separate attachment


Is RE property zoned for intended use? () Yes If "Yes" Please list RE property parcel Class(s): _____

() No If "No" submit your plan of action for zoning acceptance

TYPE OF PROPERTY TAX EXEMPTION YOU ARE APPLYING FOR:

- () **REAL PROPERTY:** (Idle, vacant, unimproved property parcels are not eligible for tax exempt status)

Uniform Property Code number(s): (UPC) *Real Property - Example: 1- 012- 012 -123456 -12345*

(1) 

(3) — — — — —

(2)

(4) $\text{---}^{\bullet}\text{---}^{\bullet}\text{---}^{\bullet}\text{---}^{\bullet}\text{---}$

(If additional parcels apply, please list on Page (04))

- () PERSONAL PROPERTY (Business Equipment):**

(Business equipment includes office machines, equipment, furniture, other moveable items) **Attach Itemized List**

Uniform Property Code number(s): (UPC) *Personal Property – Example: (last six digits) 623456*

(1) _____ (2) _____ (3) _____ (4) _____

- () **MANUFACTURED HOME:** (Include copy of Title/registration – LIST ADDITIONAL INFORMATION ON PAGE (04))

Uniform Property Code numbers(s): (UPC) *Manufactured Home – Example: (last six digits) 423456*

(1) _____ (2) _____ (3) _____ (4) _____

Actual STREET Address or LOCATION of Real Property, Bus Equipment or Mfg Home:

(Use Page (04) or Additional Sheet if Necessary)

OTHER ORGANIZATIONAL INFORMATION:

- 01. Applicant organization is the:** () **OWNER of the Real Property/Improvements/Personal Property or Manufactured Home**
() **OWNER of the:** [] **Personal Property (Business Equipment)** [] **Manufactured Home**
And LEASE the Office Space/premises/real property.

- 02. Who currently owns land parcel(s)?**

(Copy of current owner document should be included)

- 03. Who currently owns the improvement(s)?**

(Copy of current owner document should be included if applicable)

- 04. Who currently owns the Personal Property (Business Equipment)?**

(Owner Equipment Certification Letter/Equipment List & Copy of RE Lease (if applicable) or RE Deed should be included)

- 05. Who currently owns the Manufactured Home(s)?**

(MVD Title/registration and other required information on Page 04 should be included)

- 06. Were any improvements under construction as of January 1st of 2014 for which a tax-exempt status is claimed?**

Yes () No () Not Applicable ()

07. If question 06. is answered YES, furnish date construction commenced:_____ (Attach copy of Building Permit)
and projected date of completion:_____ (Attach copy of Certificate of Occupancy if applicable)

- 08. Describe intended use of newly constructed improvements:**

- 09. Does the organization engage in long term activities other than those for which exemption is sought and are the activities:**

☐ political ☐ social ☐ fraternal ☐ Not Applicable

(Please explain in detail on separate sheet if political, social or fraternal)

Registered Owner: _____

Year: _____ **Mfg:** _____ **Model:** _____ **Size:** X

VIN: _____ **NM License Plate No.** _____ **No. Axles:** _____

Title No. _____ **Mfg Home Color(s)** _____

A-Frame No. _____ **Other Unit/Mfg Nos.** _____

Double Wide () **Single Wide** ()

Mfg Home Attached to Permanent Foundation? Yes () No ()

Axle/Wheels Removed? Yes () No () Not Applicable ()

A-Frame Removed? Yes () No () Not Applicable ()

ACTUAL STREET LOCATION OF MFG HOME: _____

(If more than one unit list same information for each below or on additional sheet)

|||||

Additional space for APPLICANT. Please list a reference each for each comment entry)

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4